



[4830-01-P]

DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 1

[REG-139483-13]

RIN 1545-BL87

Treatment of Certain Transfers of Property of Foreign Corporations; Hearing Correction

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Correction to a notice of public hearing on proposed rulemaking.

SUMMARY: This document corrects a notice of public hearing on proposed regulations that published in the Federal Register on January 20, 2016, at 81 FR 3069.

DATES: The public hearing is being held on Monday, February 8, 2016 at 10 a.m. The IRS must now receive outlines of the topics to be discussed at the public hearing by Thursday, February 4, 2016.

ADDRESSES: The public hearing is being held in the IRS Auditorium, Internal Revenue Service Building, 1111 Constitution Avenue, NW, Washington, DC 20224. Due to building security procedures, visitors must enter at the Constitution Avenue entrance. In addition, all visitors must present photo identification to enter the building.

Send Submissions to CC:PA:LPD:PR (REG-139483-13), room 5205, Internal Revenue Service, P.O. Box 7604, Ben Franklin Station, Washington, DC 20044. Submissions may be hand-delivered Monday through Friday to CC:PA:LPD:PR (REG-139483-13), Couriers Desk, Internal Revenue Service, 1111 Constitution Avenue, NW, Washington, DC 20224 or sent electronically via the Federal eRulemaking Portal at [www.regulations.gov](http://www.regulations.gov) (IRS-2015-0047).

FOR FURTHER INFORMATION CONTACT: Concerning the regulations, Ryan A. Bowen at (202) 317-6937; concerning submissions of comments, the hearing and/or to be placed on the building access list to attend the hearing Regina Johnson at (202) 317-6901 (not toll-free numbers).

**SUPPLEMENTARY INFORMATION:**

**Background**

The notice of public hearing on a proposed rulemaking that is the subject of this document is under sections 367 and 482 of the Internal Revenue Code.

**Need for Correction**

As published, the notice of public hearing on proposed rulemaking contains an omission in its summary that may prove to be misleading and is in need of clarification.

**Correction of Publication**

Accordingly, the notice of public hearing on proposed rulemaking (REG-139483-13), that are subject to FR Doc. 2016-00961, is corrected as follows:

On page 3069, in the preamble, second column, under the caption “SUMMARY”, the last line of the paragraph is corrected to read “Code. This document also provides notice of public hearing on the proposed regulations under section 482 clarifying the coordination of the transfer pricing rules under section 482 with other Internal Revenue Code provisions.”.

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